


***IT 2262W - Notice of Withdrawal - Income tax :  
liability - amateur athletes (resident and  
non-resident) trust funds and other payments***

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## Notice of Withdrawal

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### Taxation Ruling IT 2262

### Income tax: Liability – amateur athletes (resident and non-resident) trust funds and other payments

Taxation Ruling IT 2262 is withdrawn with effect from today.

1. The Ruling addresses the circumstances when an amount paid to a trust fund on behalf of an amateur athlete constitutes assessable income, and when amounts distributed from that trust fund to the athlete qualify as an allowable deduction.
2. The Ruling is withdrawn because the issues are sufficiently addressed in Taxation Ruling TR 1999/17.

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**Commissioner of Taxation**

20 June 2012

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ATO references

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ATOlaw topic: Income Tax ~~ Assessable income ~~ trust income - other  
Income Tax ~~ Assessable income ~~ other payments